

REGISTERED COMPANY NUMBER: 11073037 (England and Wales)
REGISTERED CHARITY NUMBER: 1185149

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
FOR
DOWN'S VIEW LIFE SKILLS COLLEGE

Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

DOWN'S VIEW LIFE SKILLS COLLEGE

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FOR THE YEAR ENDED 31 MARCH 2021

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DOWNS VIEW LIFE SKILLS COLLEGE (REGISTERED NUMBER: 11073037)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

DOWNS VIEW LIFE SKILLS COLLEGE (REGISTERED NUMBER: 11073037)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

OBJECTIVES AND ACTIVITIES

Objectives and Activities

Objects.

The Objects of the charity are to relieve the needs of people with learning difficulties by advancing their life skills and abilities through the provision of education and social support to such people and their families and carers.

Our ethos.

Our ethos promotes a therapeutic, proactive approach, with strong relationships between staff, learners and their parents/carers. It relies on creating a climate that fosters connection, inclusion, dignity, respect and value for all members of the college community.

We aim to:

- support each learner by focusing on their individuality and giving them access to a broad, balanced and relevant curriculum.
- enable each learner to function with increased independence and confidence and assist them in realising their maximum potential.
- provide a safe, happy and stimulating environment within which to develop workplace skills.
- encourage care and consideration for those around us.

Our curriculum.

Our curriculum has been developed with direct reference to the 'Preparation for Adulthood' themes of Employment, Independent Living, Friends Relationships & Community, and Good Health.

We use these themes and the learners' own aspirations for the future when developing their Education Health and Care (EHC) plan outcomes. This ensures that the outcomes are relevant to this transitional phase in their lives.

Critically, it is our aim to make each learner as independent as possible in relation to their specific needs. For example, that independence may be in relation to how they are able to care for themselves wherever they live, or what they are able to achieve in relation to work, supported work or volunteering.

Curriculum Framework.

This includes:

- numeracy
- problem solving (different stimuli), money skills, time skills and functional numeracy.
- using the internet, email and e-safety.
- independence skills - self care, cooking, cleaning, road crossing and public transport training.
- PSHE/Citizenship / Health and well-being / RSE
- Communication (expressive, receptive and social interaction)
- English (writing and reading- decoding and comprehension)
- employability skills/work place learning
- 'job-coaching', work experience and volunteering placements
- creative arts.
- spiritual, moral and cultural studies.
- leisure, recreation and sport.

Accreditation.

We use NOCN accreditation to provide progression on from our Link College provision, curriculum and assessment. Our learners are currently working to gain accreditation in:

- personal progress.

DOWNS VIEW LIFE SKILLS COLLEGE (REGISTERED NUMBER: 11073037)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

- independent living skills- Household skills
- employability skills.
- Vocational Studies

Our work experience.

Our programme includes appropriate work experience, work-place learning and work placements.

Examples include:

- Eden Perfumes
- Brighton & Hove City Parks - grounds and parks maintenance department.
- the -SCOPE shop.
- Pizza Express.
- Fab Café
- Small Batch Café
- Portslade Train Station
- Moulsecombe Forest gardens
- Radio podcast (Carousel)

The placements are tailored to the individual's interests and aspirations.

We are always looking to expand and develop this area. We are keen to hear from any local businesses interested in getting involved with our work experience and work placements programmes.

Public benefit

The trustees confirm that they have had due regard to the Charity Commission's guidance on public benefit.

The main activities undertaken to further the charity's purposes for the public benefit are set out in this report.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This is the 3rd year that the Life Skills College has existed as a charity establishment in its own right. Links with Downs View School remain strong and this means that learners will be getting an Outstanding education with the same ethos and practise as Down Views School. Downs View School was inspected in February 2020 and was graded outstanding. Downs View Life Skills college received a monitoring visit in May 2021, the outcome was that it is making satisfactory progress in all areas.

We have further established links in the community where a number of learners have gained work experience. Covid has affected the access to the flat, instead we implemented a Life skills programme adapted at college. Learners have had limited access to the community depending on covid rules at times.

The College has expanded and from September 20 there were 38 students enrolled. Two students were attending their 4th year at college.

The impact of Covid has been that we have needed to adapt our work experience programs. We have started new in-house work experiences which took place at college, for example learners were working at the college canteen and we started a new enterprise as a shredding company. The gardening work experience has also continued.

We celebrated Arts week where learners worked closely with an artist, interviewed a SEN artist and created different types of arts. We started a new project the "DVLSC art competition" where leavers judge an art competition as part of art work experience. During the Autumn Term some learners also worked with an artist in partnership with the University of Brighton.

The job coacher role continues to work well, the job coacher supports directly teachers, TAs and learners. The employability skills programme was highly praised by the Ofsted visit.

Other accreditations: Art Awards and Sport leaders (table tennis). We are implementing a new art programme aiming for all learners to achieve at least 1 art award by the time they leave DVLSC. Learners will work towards achieving an explore or discover art awards.

Our safeguarding procedures are robust and we have a DSL and DDSL on site. This includes a clear differentiation for safeguarding adults at risks, as it was highlighted in the OFSTED visit.

The team on site have continued making major steps developing the Life Skills and embedding the organisation within the Brighton and Hove area as a key organisation for Adults with an EHCP to consider, which has given more students the opportunity to continue their learning after the college years.

FINANCIAL REVIEW

Financial position

The results for the year are shown in the Statement of Financial Activities, Balance Sheet and accompanying notes.

This is the third year that the Charity has been in full operation and spend has been appropriate for the numbers of learners. The main expenditure has been on staffing for the students which of course is as expected in the charities plans..

Early investment has been on an as needed basis due to the lease terms being finalised.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

FINANCIAL REVIEW

Investment policy and objectives

The college have invested in the accreditation from NOCN for the qualifications and the Deputy Head Teacher is an internal moderator for NOCN.

We have invested in specialist SEN equipment for learners requiring supported needs and have updated the ICT equipment's which was on site.

We have been upgrading the grounds across the site to make them accessible for learners and have plans to expand the outdoor curriculum so that Learners can work in the gardens, growing and eventually selling produce.

Reserves policy

The trustees are holding reserves for any future payments to creditors and also for investment developing the existing site for needs of new students. The trustees are also using the reserves for any future property requirements if the lease is withdrawn from the existing site.

FUTURE PLANS

Downs View Life Skills College are planning to maintain existing levels of learners for the foreseeable future. In terms of access arrangements, and we will remain focused on the needs of Brighton and Hove residents and those pupils who leave an existing SEN facility, within the Brighton and Hove area.

We have focused on rebuilding life skills and work experiences after the impact of Covid. We allocated resources to support our remote learning curriculum and implemented a recovery curriculum.

We will need to make further investment in transport availability for Learners and also as the successful flat lease has not been renewed after July 20 we are searching for a suitable alternative.

We have a new Executive Head, September 2020, Vanessa Hickey.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Downs View Life Skills College was incorporated as a Company Limited by Guarantee on 20 November 2017 as Downs View Life Skills College Limited. The name was changed on 17 July 2018.

It received charitable status on 3 September 2019.

Its governing document is its Memorandum and Articles of Association dated 20 November 2017 as amended by special resolution on 20 June 2018 and 29 August 2019.

Recruitment and appointment of new trustees

The trustees as charity trustees have control of the charity and its property and funds.

The subscribers to the Memorandum (being the first members) are also the first trustees. Subsequent trustees are elected by the members or co-opted by the trustees.

The trustees when complete consist of at least 3 and not more than 9 persons over the age of 18, all of whom must support the Objects.

One third (or the number nearest one third) of the trustees must retire each year, those longest in office retiring first and the choice between any of equal service being made by lots.

A retiring trustee who is eligible may be reappointed.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees are developing a system to manage rather than eliminate the risk of failure to achieve the charity's objectives and can therefore only provide reasonable assurance and not absolute assurance against material misstatement or loss.

The principal risk identified during the year by the Senior Management Team and the Board include:

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

11073037 (England and Wales)

Registered Charity number

1185149

Registered office

7 Old London Road
Brighton
East Sussex
BN1 8XR

Trustees

K H Champion
Ms M M Egan
Ms S Hirschler
Ms J Sawyer
R B G Inwood (appointed 12/6/2020)
J F McMorro (appointed 5/2/2021)

Auditors

Mark Partridge FCA
Institute of Chartered Accountants in England and Wales
Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Solicitors

Griffith Smith LLP
47 Old Steine
Brighton
East Sussex
BN1 1NW

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Downs View Life Skills College for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

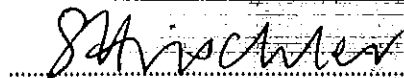
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Chariot House Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 18/3/22 and signed on its behalf by:



Ms S Hirschler - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
DOWNS VIEW LIFE SKILLS COLLEGE (REGISTERED NUMBER: 11073037)**

Opinion

We have audited the financial statements of Downs View Life Skills College (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
DOWNS VIEW LIFE SKILLS COLLEGE (REGISTERED NUMBER: 11073037)**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
DOWNS VIEW LIFE SKILLS COLLEGE (REGISTERED NUMBER: 11073037)**

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities; outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity and its activities, and thorough discussion with the trustees and management, we identified the principal risks and considered the extent to which these would have a material impact on the financial statements. In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.

We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud, and reviewed significant or unusual transactions to identify their underlying supporting rationale

We inspected the minutes of meetings of those charged with governance, and made direct enquiries of management and the board of trustees concerning the charity's policies and procedures relating to:

- * Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- * Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
- * The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.

In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates were indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business. We also

- * discussed and reviewed the charity's business model and forward planning to assess going concern
- * communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- * reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
DOWNS VIEW LIFE SKILLS COLLEGE (REGISTERED NUMBER: 11073037)**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mark Partridge FCA (Senior Statutory Auditor)
for and on behalf of Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Date:

DOWN'S VIEW LIFE SKILLS COLLEGE**STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 31 MARCH 2021

		2021 Unrestricted fund £	2020 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	132	735
Charitable activities	3		
Education		991,090	881,816
Other income		16,800	-
Total		<u>1,008,022</u>	<u>882,551</u>
 EXPENDITURE ON			
Charitable activities	4		
Education		1,015,642	835,682
NET INCOME/(EXPENDITURE)		<u>(7,620)</u>	<u>46,869</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward		128,212	81,343
 TOTAL FUNDS CARRIED FORWARD		<u>120,592</u>	<u>128,212</u>

The notes form part of these financial statements

DOWNNS VIEW LIFE SKILLS COLLEGE (REGISTERED NUMBER: 11073037)


BALANCE SHEET

31 MARCH 2021

		2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS	Notes		
Tangible assets	11	15,265	20,965
CURRENT ASSETS			
Debtors	12	-	56,000
Cash at bank		375,143	663,056
		<u>375,143</u>	<u>719,056</u>
CREDITORS			
Amounts falling due within one year	13	(269,816)	(611,809)
NET CURRENT ASSETS		<u>105,327</u>	<u>107,247</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>120,592</u>	<u>128,212</u>
NET ASSETS		<u>120,592</u>	<u>128,212</u>
FUNDS	14		
Unrestricted funds		120,592	128,212
TOTAL FUNDS		<u>120,592</u>	<u>128,212</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 18/3/22 and were signed on its behalf by:


S Hirschler - Trustee

The notes form part of these financial statements

DOWN'S VIEW LIFE SKILLS COLLEGE**CASH FLOW STATEMENT**
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	(279,723)	368,898
Net cash (used in)/provided by operating activities		(279,723)	368,898
Cash flows from investing activities			
Purchase of tangible fixed assets		(8,190)	(24,498)
Net cash used in investing activities		(8,190)	(24,498)
Change in cash and cash equivalents in the reporting period		(287,913)	344,400
Cash and cash equivalents at the beginning of the reporting period		663,056	318,656
Cash and cash equivalents at the end of the reporting period		375,143	663,056

The notes form part of these financial statements

DOWN'S VIEW LIFE SKILLS COLLEGE**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021****1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM
OPERATING ACTIVITIES**

	2021 £	2020 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(7,620)	46,869
Adjustments for:		
Depreciation charges	13,890	12,800
Decrease/(increase) in debtors	56,000	(56,000)
(Decrease)/increase in creditors	(341,993)	365,229
Net cash (used in)/provided by operations	<u>(279,723)</u>	<u>368,898</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/20 £	Cash flow £	At 31/3/21 £
Net cash			
Cash at bank	663,056	(287,913)	375,143
	<u>663,056</u>	<u>(287,913)</u>	<u>375,143</u>
Total	<u>663,056</u>	<u>(287,913)</u>	<u>375,143</u>

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

These are financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)', Financial Reporting Standard FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary assets in these financial statements are rounded to the nearest £.

Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and on that basis the charity is considered to be a going concern.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets and depreciation

The costs of tangible fixed assets is written off over their useful economic lives as follows:

Specialist beds - 3 years straight line.
Computer equipment - 3 years straight line.
Other equipment - 3 years straight line.

Individual fixed assets costing £1,000 or more are capitalised at cost.

The charity carries out regular impairment reviews of its fixed assets.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

DOWN'S VIEW LIFE SKILLS COLLEGE**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021****2. DONATIONS AND LEGACIES**

	2021	2020
	£	£
Donations	132	735

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2021	2020
		£	£
Educational grants	Education	990,735	879,045
Class funds	Education	355	2,771
		991,090	881,816

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Education and Skills Funding Agency	302,859	280,001
Brighton and Hove City Council	658,876	517,944
East Sussex	-	53,100
West Sussex	29,000	28,000
	990,735	879,045

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5)	Support costs (see note 6)	Totals
	£	£	£
Education	1,010,422	5,220	1,015,642

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021	2020
	£	£
Staff costs	842,344	637,466
Premises costs	72,205	50,520
Other educational costs	27,637	132,316
Office and admin costs	54,346	-
Depreciation	13,890	12,800
	1,010,422	833,102

DOWN'S VIEW LIFE SKILLS COLLEGE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

6. SUPPORT COSTS

	Governance costs £
Education	5,220

Support costs, included in the above, are as follows:

	2021	2020
	Education	Total activities
	£	£
Audit/Independent examination	5,220	2,580

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Audit/Independent examination	5,220	2,580
Depreciation - owned assets	13,890	12,800

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

9. STAFF COSTS

The charity does not employ any staff.

All staff are seconded from Downs View School.

The key management personnel of the charity are the trustees who do not receive any remuneration or benefits in kind in their role as trustees.

DOWNNS VIEW LIFE SKILLS COLLEGE**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021****10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	735
Charitable activities	
Education	881,816
Total	882,551
EXPENDITURE ON	
Charitable activities	
Education	835,682
NET INCOME	46,869
RECONCILIATION OF FUNDS	
Total funds brought forward	81,343
TOTAL FUNDS CARRIED FORWARD	128,212

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2020	24,913	13,485	38,398
Additions	-	8,190	8,190
At 31 March 2021	24,913	21,675	46,588
DEPRECIATION			
At 1 April 2020	9,872	7,561	17,433
Charge for year	8,304	5,586	13,890
At 31 March 2021	18,176	13,147	31,323
NET BOOK VALUE			
At 31 March 2021	6,737	8,528	15,265
At 31 March 2020	15,041	5,924	20,965

DOWN'S VIEW LIFE SKILLS COLLEGE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	-	56,000

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	264,191	609,229
Accrued expenses	5,625	2,580
	<u>269,816</u>	<u>611,809</u>

14. MOVEMENT IN FUNDS

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	128,212	(7,620)	120,592
TOTAL FUNDS	<u>128,212</u>	<u>(7,620)</u>	<u>120,592</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,008,022	(1,015,642)	(7,620)
TOTAL FUNDS	<u>1,008,022</u>	<u>(1,015,642)</u>	<u>(7,620)</u>

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	At 31/3/20 £
Unrestricted funds			
General fund	81,343	46,869	128,212
TOTAL FUNDS	<u>81,343</u>	<u>46,869</u>	<u>128,212</u>

DOWN'S VIEW LIFE SKILLS COLLEGE**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021****14. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	882,551	(835,682)	46,869
TOTAL FUNDS	<u>882,551</u>	<u>(835,682)</u>	<u>46,869</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/19 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	81,343	39,249	120,592
TOTAL FUNDS	<u>81,343</u>	<u>39,249</u>	<u>120,592</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,890,573	(1,851,324)	39,249
TOTAL FUNDS	<u>1,890,573</u>	<u>(1,851,324)</u>	<u>39,249</u>

15. RELATED PARTY DISCLOSURES

All of the trustees/directors are also on the board of governors of Downs View School.

The charity purchased the following services/goods from Downs View School in the period:

	2021 £	2020 £
Staff costs (teaching, admin, and leadership)	818,477	672,706
Premises costs	23,867	26,198
Educational costs	42,363	42,039

As at the 31 March 2021 the charity owed Downs View School £227,743 (2020: £609,229).

DOWNNS VIEW LIFE SKILLS COLLEGE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

16. ULTIMATE CONTROLLING PARTY

Ultimate control lies with the directors/trustees.

17. COMPANY LIMITED BY GUARANTEE

The company is limited by guarantee.

Every member promises, if the charity is dissolved while he/she remains a member or within one year after he/she ceases to be a member, to pay up to £1 towards:

- payment of those debts and liabilities of the charity incurred before he/she ceased to be a member;
- payment of the costs, charges and expenses of winding up; and
- the adjustment of rights of contributors among themselves.

If the charity is dissolves, the assets (if any) remaining after providing for all its liabilities must be applied in one or more of the following ways:

- by transfer to one or more other bodies established for exclusively charitable purposes within, the same as or similar to the Objects;
- directly for the Objects or charitable purposes which are within or similar to the Objects;
- in such other manner consistent with charitable status as the Commission approves in writing in advance.

REGISTERED COMPANY NUMBER: 11073037 (England and Wales)
REGISTERED CHARITY NUMBER: 1185149

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
FOR
DOWNS VIEW LIFE SKILLS COLLEGE

Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

DOWN'S VIEW LIFE SKILLS COLLEGE

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

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DOWNS VIEW LIFE SKILLS COLLEGE (REGISTERED NUMBER: 11073037)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

DOWNS VIEW LIFE SKILLS COLLEGE (REGISTERED NUMBER: 11073037)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

OBJECTIVES AND ACTIVITIES

Objectives and Activities

Objects.

The Objects of the charity are to relieve the needs of people with learning difficulties by advancing their life skills and abilities through the provision of education and social support to such people and their families and carers.

Our ethos.

Our ethos promotes a therapeutic, proactive approach, with strong relationships between staff, learners and their parents/carers. It relies on creating a climate that fosters connection, inclusion, dignity, respect and value for all members of the college community.

We aim to:

- support each learner by focusing on their individuality and giving them access to a broad, balanced and relevant curriculum.
- enable each learner to function with increased independence and confidence and assist them in realising their maximum potential.
- provide a safe, happy and stimulating environment within which to develop workplace skills.
- encourage care and consideration for those around us.

Our curriculum.

Our curriculum has been developed with direct reference to the 'Preparation for Adulthood' themes of Employment, Independent Living, Friends Relationships & Community, and Good Health.

We use these themes and the learners' own aspirations for the future when developing their Education Health and Care (EHC) plan outcomes. This ensures that the outcomes are relevant to this transitional phase in their lives.

Critically, it is our aim to make each learner as independent as possible in relation to their specific needs. For example, that independence may be in relation to how they are able to care for themselves wherever they live, or what they are able to achieve in relation to work, supported work or volunteering.

Curriculum Framework.

This includes:

- numeracy
- problem solving (different stimuli), money skills, time skills and functional numeracy.
- using the internet, email and e-safety.
- independence skills - self care, cooking, cleaning, road crossing and public transport training.
- PSHE/Citizenship / Health and well-being / RSE
- Communication (expressive, receptive and social interaction)
- English (writing and reading- decoding and comprehension)
- employability skills/work place learning
- 'job-coaching', work experience and volunteering placements
- creative arts.
- spiritual, moral and cultural studies.
- leisure, recreation and sport.

Accreditation.

We use NOCN accreditation to provide progression on from our Link College provision, curriculum and assessment. Our learners are currently working to gain accreditation in:

- personal progress.

DOWNS VIEW LIFE SKILLS COLLEGE (REGISTERED NUMBER: 11073037)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

- independent living skills- Household skills
- employability skills.
- Vocational Studies

Our work experience.

Our programme includes appropriate work experience, work-place learning and work placements.

Examples include:

- Eden Perfumes
- Brighton & Hove City Parks - grounds and parks maintenance department.
- the -SCOPE shop.
- Pizza Express.
- Fab Café
- Small Batch Café
- Portslade Train Station
- Moulsecombe Forest gardens
- Radio podcast (Carousel)

The placements are tailored to the individual's interests and aspirations.

We are always looking to expand and develop this area. We are keen to hear from any local businesses interested in getting involved with our work experience and work placements programmes.

Public benefit

The trustees confirm that they have had due regard to the Charity Commission's guidance on public benefit.

The main activities undertaken to further the charity's purposes for the public benefit are set out in this report.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This is the 3rd year that the Life Skills College has existed as a charity establishment in its own right. Links with Downs View School remain strong and this means that learners will be getting an Outstanding education with the same ethos and practise as Down Views School. Downs View School was inspected in February 2020 and was graded outstanding. Downs View Life Skills college received a monitoring visit in May 2021, the outcome was that it is making satisfactory progress in all areas.

We have further established links in the community where a number of learners have gained work experience. Covid has affected the access to the flat, instead we implemented a Life skills programme adapted at college. Learners have had limited access to the community depending on covid rules at times.

The College has expanded and from September 20 there were 38 students enrolled. Two students were attending their 4th year at college.

The impact of Covid has been that we have needed to adapt our work experience programs. We have started new in-house work experiences which took place at college, for example learners were working at the college canteen and we started a new enterprise as a shredding company. The gardening work experience has also continued.

We celebrated Arts week where learners worked closely with an artist, interviewed a SEN artist and created different types of arts. We started a new project the "DVLSC art competition" where leavers judge an art competition as part of art work experience. During the Autumn Term some learners also worked with an artist in partnership with the University of Brighton.

The job coacher role continues to work well, the job coacher supports directly teachers, TAs and learners. The employability skills programme was highly praised by the Ofsted visit.

Other accreditations: Art Awards and Sport leaders (table tennis). We are implementing a new art programme aiming for all learners to achieve at least 1 art award by the time the leave DVLSC. Learners will work towards achieving an explore or discover art awards.

Our safeguarding procedures are robust and we have a DSL and DDSL on site. This includes a clear differentiation for safeguarding adults at risks, as it was highlighted in the OFSTED visit.

The team on site have continued making major steps developing the Life Skills and embedding the organisation within the Brighton and Hove area as a key organisation for Adults with an EHCP to consider, which has given more students the opportunity to continue their learning after the college years.

FINANCIAL REVIEW

Financial position

The results for the year are shown in the Statement of Financial Activities, Balance Sheet and accompanying notes.

This is the third year that the Charity has been in full operation and spend has been appropriate for the numbers of learners. The main expenditure has been on staffing for the students which of course is as expected in the charities plans..

Early investment has been on an as needed basis due to the lease terms being finalised.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

FINANCIAL REVIEW

Investment policy and objectives

The college have invested in the accreditation from NOCN for the qualifications and the Deputy Head Teacher is an internal moderator for NOCN.

We have invested in specialist SEN equipment for learners requiring supported needs and have updated the ICT equipment's which was on site.

We have been upgrading the grounds across the site to make them accessible for learners and have plans to expand the outdoor curriculum so that Learners can work in the gardens, growing and eventually selling produce.

Reserves policy

The trustees are holding reserves for any future payments to creditors and also for investment developing the existing site for needs of new students. The trustees are also using the reserves for any future property requirements if the lease is withdrawn from the existing site.

FUTURE PLANS

Downs View Life Skills College are planning to maintain existing levels of learners for the foreseeable future. In terms of access arrangements, and we will remain focused on the needs of Brighton and Hove residents and those pupils who leave an existing SEN facility, within the Brighton and Hove area.

We have focused on rebuilding life skills and work experiences after the impact of Covid. We allocated resources to support our remote learning curriculum and implemented a recovery curriculum.

We will need to make further investment in transport availability for Learners and also as the successful flat lease has not been renewed after July 20 we are searching for a suitable alternative.

We have a new Executive Head, September 2020, Vanessa Hickey.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Downs View Life Skills College was incorporated as a Company Limited by Guarantee on 20 November 2017 as Downs View Life Skills College Limited. The name was changed on 17 July 2018.

It received charitable status on 3 September 2019.

Its governing document is its Memorandum and Articles of Association dated 20 November 2017 as amended by special resolution on 20 June 2018 and 29 August 2019.

Recruitment and appointment of new trustees

The trustees as charity trustees have control of the charity and its property and funds.

The subscribers to the Memorandum (being the first members) are also the first trustees. Subsequent trustees are elected by the members or co-opted by the trustees.

The trustees when complete consist of at least 3 and not more than 9 persons over the age of 18, all of whom must support the Objects.

One third (or the number nearest one third) of the trustees must retire each year, those longest in office retiring first and the choice between any of equal service being made by lots.

A retiring trustee who is eligible may be reappointed.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees are developing a system to manage rather than eliminate the risk of failure to achieve the charity's objectives and can therefore only provide reasonable assurance and not absolute assurance against material misstatement or loss.

The principal risk identified during the year by the Senior Management Team and the Board include:

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

11073037 (England and Wales)

Registered Charity number

1185149

Registered office

7 Old London Road
Brighton
East Sussex
BN1 8XR

Trustees

K H Champion
Ms M M Egan
Ms S Hirschler
Ms J Sawyer
R B G Inwood (appointed 12/6/2020)
J F McMorow (appointed 5/2/2021)

Auditors

Mark Partridge FCA
Institute of Chartered Accountants in England and Wales
Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Solicitors

Griffith Smith LLP
47 Old Steine
Brighton
East Sussex
BN1 1NW

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Downs View Life Skills College for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

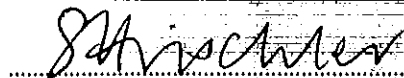
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Chariot House Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 18/3/22 and signed on its behalf by:



Ms S Hirschler - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
DOWNS VIEW LIFE SKILLS COLLEGE (REGISTERED NUMBER: 11073037)**

Opinion

We have audited the financial statements of Downs View Life Skills College (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
DOWNS VIEW LIFE SKILLS COLLEGE (REGISTERED NUMBER: 11073037)**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
DOWNS VIEW LIFE SKILLS COLLEGE (REGISTERED NUMBER: 11073037)**

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities; outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity and its activities, and thorough discussion with the trustees and management, we identified the principal risks and considered the extent to which these would have a material impact on the financial statements. In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.

We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud, and reviewed significant or unusual transactions to identify their underlying supporting rationale

We inspected the minutes of meetings of those charged with governance, and made direct enquiries of management and the board of trustees concerning the charity's policies and procedures relating to:

- * Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- * Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
- * The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.

In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates were indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business. We also

- * discussed and reviewed the charity's business model and forward planning to assess going concern
- * communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- * reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
DOWNS VIEW LIFE SKILLS COLLEGE (REGISTERED NUMBER: 11073037)**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mark Partridge FCA (Senior Statutory Auditor)
for and on behalf of Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Date:

DOWNS VIEW LIFE SKILLS COLLEGE**STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 31 MARCH 2021

		2021 Unrestricted fund £	2020 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	132	735
Charitable activities	3		
Education		991,090	881,816
Other income		16,800	-
Total		<u>1,008,022</u>	<u>882,551</u>
 EXPENDITURE ON			
Charitable activities	4		
Education		1,015,642	835,682
NET INCOME/(EXPENDITURE)		<u>(7,620)</u>	<u>46,869</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward		<u>128,212</u>	<u>81,343</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>120,592</u></u>	<u><u>128,212</u></u>

The notes form part of these financial statements

DOWNNS VIEW LIFE SKILLS COLLEGE (REGISTERED NUMBER: 11073037)


BALANCE SHEET

31 MARCH 2021

		2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS	Notes		
Tangible assets	11	15,265	20,965
CURRENT ASSETS			
Debtors	12	-	56,000
Cash at bank		375,143	663,056
		<u>375,143</u>	<u>719,056</u>
CREDITORS			
Amounts falling due within one year	13	(269,816)	(611,809)
NET CURRENT ASSETS		<u>105,327</u>	<u>107,247</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>120,592</u>	<u>128,212</u>
NET ASSETS		<u>120,592</u>	<u>128,212</u>
FUNDS	14		
Unrestricted funds		120,592	128,212
TOTAL FUNDS		<u>120,592</u>	<u>128,212</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 18/3/22 and were signed on its behalf by:


S Hirschler - Trustee

The notes form part of these financial statements

DOWN'S VIEW LIFE SKILLS COLLEGE**CASH FLOW STATEMENT**
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	(279,723)	368,898
Net cash (used in)/provided by operating activities		(279,723)	368,898
Cash flows from investing activities			
Purchase of tangible fixed assets		(8,190)	(24,498)
Net cash used in investing activities		(8,190)	(24,498)
Change in cash and cash equivalents in the reporting period		(287,913)	344,400
Cash and cash equivalents at the beginning of the reporting period		663,056	318,656
Cash and cash equivalents at the end of the reporting period		375,143	663,056

The notes form part of these financial statements

DOWN'S VIEW LIFE SKILLS COLLEGE**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021****1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM
OPERATING ACTIVITIES**

	2021 £	2020 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(7,620)	46,869
Adjustments for:		
Depreciation charges	13,890	12,800
Decrease/(increase) in debtors	56,000	(56,000)
(Decrease)/increase in creditors	(341,993)	365,229
Net cash (used in)/provided by operations	<u>(279,723)</u>	<u>368,898</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/20 £	Cash flow £	At 31/3/21 £
Net cash			
Cash at bank	663,056	(287,913)	375,143
	<u>663,056</u>	<u>(287,913)</u>	<u>375,143</u>
Total	<u>663,056</u>	<u>(287,913)</u>	<u>375,143</u>

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

These are financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)', Financial Reporting Standard FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary assets in these financial statements are rounded to the nearest £.

Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and on that basis the charity is considered to be a going concern.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets and depreciation

The costs of tangible fixed assets is written off over their useful economic lives as follows:

Specialist beds - 3 years straight line.
Computer equipment - 3 years straight line.
Other equipment - 3 years straight line.

Individual fixed assets costing £1,000 or more are capitalised at cost.

The charity carries out regular impairment reviews of its fixed assets.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

DOWN'S VIEW LIFE SKILLS COLLEGE**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021****2. DONATIONS AND LEGACIES**

	2021	2020
	£	£
Donations	132	735

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2021	2020
		£	£
Educational grants	Education	990,735	879,045
Class funds	Education	355	2,771
		991,090	881,816

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Education and Skills Funding Agency	302,859	280,001
Brighton and Hove City Council	658,876	517,944
East Sussex	-	53,100
West Sussex	29,000	28,000
	990,735	879,045

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5)	Support costs (see note 6)	Totals
	£	£	£
Education	1,010,422	5,220	1,015,642

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021	2020
	£	£
Staff costs	842,344	637,466
Premises costs	72,205	50,520
Other educational costs	27,637	132,316
Office and admin costs	54,346	-
Depreciation	13,890	12,800
	1,010,422	833,102

DOWN'S VIEW LIFE SKILLS COLLEGE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

6. SUPPORT COSTS

	Governance costs £
Education	5,220

Support costs, included in the above, are as follows:

	2021	2020
	Education	Total activities
	£	£
Audit/Independent examination	5,220	2,580

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Audit/Independent examination	5,220	2,580
Depreciation - owned assets	13,890	12,800

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

9. STAFF COSTS

The charity does not employ any staff.

All staff are seconded from Downs View School.

The key management personnel of the charity are the trustees who do not receive any remuneration or benefits in kind in their role as trustees.

DOWNNS VIEW LIFE SKILLS COLLEGE**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021****10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	735
Charitable activities	
Education	881,816
Total	882,551
EXPENDITURE ON	
Charitable activities	
Education	835,682
NET INCOME	46,869
RECONCILIATION OF FUNDS	
Total funds brought forward	81,343
TOTAL FUNDS CARRIED FORWARD	128,212

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2020	24,913	13,485	38,398
Additions	-	8,190	8,190
At 31 March 2021	24,913	21,675	46,588
DEPRECIATION			
At 1 April 2020	9,872	7,561	17,433
Charge for year	8,304	5,586	13,890
At 31 March 2021	18,176	13,147	31,323
NET BOOK VALUE			
At 31 March 2021	6,737	8,528	15,265
At 31 March 2020	15,041	5,924	20,965

DOWN'S VIEW LIFE SKILLS COLLEGE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	-	56,000

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	264,191	609,229
Accrued expenses	5,625	2,580
	<u>269,816</u>	<u>611,809</u>

14. MOVEMENT IN FUNDS

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	128,212	(7,620)	120,592
TOTAL FUNDS	<u>128,212</u>	<u>(7,620)</u>	<u>120,592</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,008,022	(1,015,642)	(7,620)
TOTAL FUNDS	<u>1,008,022</u>	<u>(1,015,642)</u>	<u>(7,620)</u>

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	At 31/3/20 £
Unrestricted funds			
General fund	81,343	46,869	128,212
TOTAL FUNDS	<u>81,343</u>	<u>46,869</u>	<u>128,212</u>

DOWN'S VIEW LIFE SKILLS COLLEGE**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021****14. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	882,551	(835,682)	46,869
TOTAL FUNDS	<u>882,551</u>	<u>(835,682)</u>	<u>46,869</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/19 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	81,343	39,249	120,592
TOTAL FUNDS	<u>81,343</u>	<u>39,249</u>	<u>120,592</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,890,573	(1,851,324)	39,249
TOTAL FUNDS	<u>1,890,573</u>	<u>(1,851,324)</u>	<u>39,249</u>

15. RELATED PARTY DISCLOSURES

All of the trustees/directors are also on the board of governors of Downs View School.

The charity purchased the following services/goods from Downs View School in the period:

	2021 £	2020 £
Staff costs (teaching, admin, and leadership)	818,477	672,706
Premises costs	23,867	26,198
Educational costs	42,363	42,039

As at the 31 March 2021 the charity owed Downs View School £227,743 (2020: £609,229).

DOWN'S VIEW LIFE SKILLS COLLEGE

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31 MARCH 2021**

16. ULTIMATE CONTROLLING PARTY

Ultimate control lies with the directors/trustees.

17. COMPANY LIMITED BY GUARANTEE

The company is limited by guarantee.

Every member promises, if the charity is dissolved while he/she remains a member or within one year after he/she ceases to be a member, to pay up to £1 towards:

- payment of those debts and liabilities of the charity incurred before he/she ceased to be a member;
- payment of the costs, charges and expenses of winding up; and
- the adjustment of rights of contributors among themselves.

If the charity is dissolves, the assets (if any) remaining after providing for all its liabilities must be applied in one or more of the following ways:

- by transfer to one or more other bodies established for exclusively charitable purposes within, the same as or similar to the Objects;
- directly for the Objects or charitable purposes which are within or similar to the Objects;
- in such other manner consistent with charitable status as the Commission approves in writing in advance.



Chariot House Ltd
44 Grand Parade
Brighton
BN2 9QA

The Trustees
Downs View Life Skill College
7 Old London Road
Brighton
BN1 8XR

Date: 14 March 2022

Dear Sirs

Downs View Life Skill College
Year ended 31 March 2021

In accordance with our normal practices we are writing to draw your attention to any matters which arose during the course of our audit, in this case in respect of the charity's financial statements for the year ended

1. **Significant qualitative aspects of the entities accounting practices and financial reporting**
We have no comments to make concerning the qualitative aspects of accounting practices and financial reporting.
2. **Significant difficulties encountered during the audit**
We did not encounter any significant difficulties during the course of our audit work. We were provided with every assistance by Vanessa Hickey and would like to thank her for her efforts
3. **Unadjusted misstatements**
There are no unadjusted misstatements.
4. **Material weaknesses in accounting and internal control systems**
As you are aware from our letter of engagement, our audit procedures were directed towards testing the accounting systems in operation, upon which we have based our assessment of the accounts.

Our audit tests raised various issues which we have detailed in the attached appendix.

5. **Letter of representation**
A draft of our proposed letter of representation has been sent to you. In addition to the paragraphs included in the letter in respect of routine matters on which we seek the trustees' formal confirmation, we would bring to your attention the additional confirmations in respect of year end as highlighted at point 23 of our letter as well as the confirmations regarding going concern.
6. **Expected modifications to the auditors' report**
There are currently no expected modifications to the auditors' report.

7. **Other matters of governance interest arising from the audit**

- 7.1 Internal controls - the Charity Commission recommends that charities carry out an annual review of their internal controls.
- 7.2 Response to auditors' management letter - it is good practice for the trustees to respond in writing to the management letter points raised by the auditors.

8. **Other matters of interest for charities**

- 8.1 **Fraud**— the Charity Commission continue to emphasise the need for charities to be aware of the risks of fraud and to ensure that they have taken steps to minimise the risk of fraud both within the charity and from outside it. This message has been reemphasised during the Covid-19 crisis.
- 8.2 **Rules relating to the claiming of gift aid on waived refunds for** cancelled charity events, which were a temporary concession due to Covid19, will become permanent. This will also apply where i.e loan repayments are waived. A formal waiver must be in place and all other gift aid rules will still apply. Any donation made in this way will be deemed to take place at the date of the waiver and not the original payment.
- 8.3 **Cybercrime** - Given remote working in many areas, of key importance is the possibility of on-line or cybercrime and all organisations should take steps to ensure they have safeguarded their systems and data. The National Cyber Security Centre has a guide specifically for small charities to help them assess and improve their security which can be found using the link below;

<https://www.ncsc.gov.uk/collection/charity>

- 8.4 The Charity Commission continues to issue guidance relating to Covid 19 which can be found using the link below.

<https://www.gov.uk/guidance/coronavirus-covid-19-guidance-for-the-charity-sector>

The purpose of the audit was to enable us to express an opinion on the financial statements.

The audit included consideration of internal control relevant to the preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control.

The matters reported below are limited to those deficiencies that the auditors have identified during the audit and that the auditors have concluded are of sufficient importance to merit being reported to those charged with governance.

If we can be of any further assistance or you would like to discuss the matters raised with us, please contact me.

Yours faithfully

Mark Partridge BSc, FCA
For and on behalf of
CHARIOT HOUSE LIMITED

**DOWNS VIEW LIFE SKILLS COLLEGE
MANAGEMENT REPORT – YEAR ENDED 31 MARCH 2021**

We would like to preface our remarks by noting that this has not been an ordinary year. The late identification of the requirement for audit combined with the absence of the primary business manager on long term sick leave has not been beneficial either for the systems of the college, nor for our review and queries raised.

Audit trail of shared costs

This was the primary area where we encountered issues with following an audit trail in respect of the costs invoiced and the level of oversight in place, particularly as this forms a significant proportion of the overall costs for the charity.

We are aware that there is a basic formal agreement which has now been put in place and this is an excellent step forward. Our main issues have been

1. Matching that agreement to the costs incurred in the year as the agreement is not dated and does appear to be for the current year.
2. Establishing what period the costs relate to as the invoices do not appear to specify the time period covered.
3. Identifying any backup for the figures included on the invoice – although the % share is shown in later invoices, there is no indication of how this has been verified or validated to ensure that the charity is only being billed in accordance with that agreement

We should also highlight that in our review of expenditure we did not find any issues that would cause us to modify our audit opinion, nor any evidence of any invalid or unauthorised expenditure.

RECOMMENDATION

We note that the % costs shown on the agreement do match the analysis which is now shown for the current year on Xero. We also note that the underlying invoices now being loaded on to the Xero system. It is still unclear what procedures are in place to verify that the figures are being calculated correctly, and the Xero system for a separate approval process is not being currently implemented. We recommend that you give some thought to your verification processes for the costs involved and implement controls over the payment process either through Xero or an alternative.

Audit trail and financial procedures

The gaps in the audit trail referred to above may well be due to the absence of the business manager whose knowledge might have been invaluable. What this does indicate however, is a gap in the documentation of your financial procedures, audit trail and processes which would enable a temporary appointee to take on a role and access information with a minimum of disruption.

RECOMMENDATION

We recommend that you draw up some basic financial procedures documentation to ensure that there are no gaps due to unavailability of staff or lack of handover in the future

Xero processing

Invoices for costs are being uploaded and there is scope for authorisation to take place within the software but this does not appear to be in use

RECOMMENDATION

We recommend you consider how the Xero system can be utilised to record both the invoice and authorisation for payment.

*Seen & agreed 18/3/22
SHischer*